

No.	Name	Caste	School	Rate
				Rs.
9	D Hanumappa	Adikarnataka	Old Middle School, Davangere.	3 per mensem.
10	D Demaiya	Do	Kannada Boys' Middle School, Chitaldrug.	3 do
11	T R Dwarangappa	Do	Do do	3 do
12	H Rangappa	Do	Do do	1/2 rate
13	Meera Bai	Banajara	Kannada Girls' Middle School, Chitaldrug.	3 per mensem.
14	Ramaji Naik	Do	Kannada Boys' Middle School, Chitaldrug.	1/2 rate
15	N Hanumanthappa	Vodda	Middle School, Bilichodu	1/2 rate
16	Havalappa	Adikarnataka	Old Middle School, Davangere.	1/2 rate

*N.B.*—The names of pupils who have been marked as (H) are boarders in the D. C. Hostels. Hence in the scholarship bills that will be drawn in those cases, the monthly grant towards boarding charges at Rs. 2 per mensem drawn previously should be deducted in such cases from the date from which the scholarship will be drawn and the net amount is payable to the scholar. Action taken in the matter should be reported to this office early.

P. V. NARASINGA RAO,  
District Educational Officer.

## FINANCIAL DEPARTMENT

COMPTROLLER'S OFFICE, BANGALORE,

*Circular No. 424, dated 4th February 1941.*

**Procedure for drawing grants provided for works under "30. Grants for Public Improvements."**

**(2) Improvement of Water Supply in Towns.**

**(3) Improvement of Towns and Minor Municipalities.**

To

1. The Deputy Commissioners of Districts.
2. The Presidents of Town and Minor Municipalities.
3. District and Taluk Treasury Officers, through the Deputy Commissioners, Treasury Department.
4. The Sanitary and Executive Engineers of Divisions.

SIR,

In pursuance of Government Order No. L. 1140-5—Ml. 86-39-145, dated 31st July 1940, issuing revised orders in the matter of drawing Town Improvement and Water Supply grants, and further correspondence ending with Letter No. L. 4359—Ml. 110-39-145, dated 3rd December 1940, from the Secretary to Government, Law Department, in the matter of safeguards against lapses, I have the honour to issue the following instructions:—

1. The improvement works for which grants are sanctioned under the Budget Heads referred to, are classed as noted below for purposes of distinguishing the agency for the execution of works.—

- (a) All the works for the improvement of water supply and the drainage of Town and Minor Municipalities to be executed by the Bureau of Sanitary Engineering.
- (b) (i) All other improvement works estimated to cost more than Rs. 1,000 to be executed by the Local Public Works Department.
- (ii) All other improvement works estimated to cost Rs. 1,000 or less which may be executed by the Municipal Councils.

2. In the case of works falling under Class b (ii) which may be executed by local bodies the President of Municipal Council concerned will prepare a bill for drawing the amount of the grant furnishing the details noted below:—

- (i) Name of work.
- (ii) Estimated cost.
- (iii) Number and date of order and name of authority sanctioning the estimate.
- (iv) Number and date of G. O. or other authority sanctioning the grant.
- (v) Amount of grant sanctioned.
- (vi) Date of commencement of work.



and get it countersigned by the Deputy Commissioner before presenting it at the Treasury for payment. The countersigning officer has to see that the required details are furnished in full before he countersigns the bill and no bill should be countersigned unless an estimate for the work has been sanctioned and the work is taken up for execution. An exception may, however, be made in the case of works for which grants are sanctioned by Government on or after 1st May in a year, in consequence of which there may not be sufficient time to commence the work before drawing the grant. Such cases will necessarily be very few and when the rule is relaxed by the Deputy Commissioner, and the President is authorised to draw the grant before commencement of work, the date of such commencement should be reported to audit office as soon as the work is started. When the exception is permitted it should be clearly stated on the bill at the time of countersignature for the information of audit. The President has to present the countersigned bill at the Treasury for payment by transfer credit to Municipal Funds. The grant thus drawn and credited to Municipal Funds should be accounted for separately in the Municipal Accounts under "F. Public Debt-4 (a) Public Improvement Fund," the contribution by the Municipal Council being simultaneously credited to that head by debit to "(c) Grant for Public Improvement Funds."

3. With regard to works coming under classes (a) and (b) (i) which are to be executed by the Sanitary Bureau and Local P.W.D., respectively, the President will prepare the bill as above and get it countersigned by the Deputy Commissioner. As the works are taken up by the P.W.D. only after the necessary Funds are placed at their disposal in advance, the date of commencement need not be noted in the bill. The countersigned bill and a crossed cheque in favour of the Treasury Officer for the contribution of the Municipal Council should both be presented at the treasury for payment by transfer credit to "17 (a) P.W. Deposits" in the Treasury Accounts. In order to watch the progress of the contribution works entrusted to the P.W.D. the above transactions should be incorporated in the Municipal Accounts by credit to "F. Public Debt"-4 (a) Public Improvement Fund and debit to "F. Public Debt (3) Advances recoverable." On receipt of the monthly statement of outlay from the P. W. Department, the amount shown therein as spent during the month may be adjusted by debit to "Public Improvement Fund" and credit to "Advances."

4. The above procedure should be strictly followed in drawing the amounts allotted by Government. The Treasury Officers should honor only bills countersigned by the Deputy Commissioner and return those that are not so countersigned. The amounts of the grants should be paid only by transfer credit to Municipal Funds in case of works referred to in para (2) and to "P. W. Deposits" in respect of those referred to in para (3).

5. The statements of Public Improvement Fund showing progressive outlay which are required to be sent by the Municipalities as per clause (f) of rule 278 (b) of Municipal Accounts Manual may be regularly despatched by the Local Bodies to the Assistant Comptrollers of the concerned Local Audit Circles in which the Local Bodies are situated, for purposes of check with the Municipal cash Accounts.

6. The procedure of debiting the Government share of the cost directly under "30. Grants for Public Improvements" in the Divisional Accounts will be discontinued in view of the revised procedure of crediting the grant to "P. W. Deposits". The Executive Engineers and Sanitary Engineer will kindly see that no transactions are hereafter booked in the accounts of the Divisions under (2) Improvement of Water Supply and (3) Improvement of Towns and Minor Municipalities.

7. Any difficulty that may be felt in following the instructions given above may be brought to the notice of this office for being remedied.

I have the honour to be,

Sir,

Your most obedient servant,

M. VIRARAJA URS,

Comptroller.

COMPTROLLER'S OFFICE, BANGALORE.

*Circular No. 1272—W. A. D. II, dated 10th February 1941.*

To

- (1) The Deputy Commissioners of Districts.
- (2) The Executive Engineers of Divisions.

**Regarding Recoveries of advances on account of charges by Public Works Officers for works, recoverable from raiyats under Tank Maintenance Rules.**

Government having in their Order No. R. 3301-12—L. R. 442-39-2, dated 14th November 1940, directed a change in the accounting and recovery of charges recoverable under the



Tank Maintenance Rules, the following instructions are issued for adoption by the officers of the Revenue and Public Works Departments.

2. Works will be taken up and started by the Public Works Officers only after the estimates are countersigned by the Deputy Commissioners, as a token of the latter having agreed to recover the expenditure to be incurred from the raiyats benefited by the works and after obtaining competent technical sanction. The monthly Talukwar statements of outlay which are now being sent by this office will cease to be forwarded hereafter. Immediately after the works are completed, the fact of completion should be notified by the Executive Engineers to the Amildar concerned by sending him a completion certificate duly filled in for acceptance and immediate return. Particulars of amounts of estimate and the outlay so intimated should be immediately noted by the Executive Engineers, in the completion certificates and the outlay so intimated should be immediately noted in the Revenue Demand Registers and the completion certificates forthwith returned to the Executive Engineers for being forwarded to this office along with the connected completion reports. The Amildar should furnish a certificate in the completion certificate that the demand as intimated by the Executive Engineer has been taken to the Demand Register. These completion certificates should in no case be retained in the Taluk Offices for more than a fortnight after their receipt. On the basis of outlay so intimated the Amildars should proceed to get Kulavar Hanchikepattis prepared and arrange for recovery in the usual manner. The procedure indicated in this circular will come into effect from 1st March 1941. The expenditure incurred in January 1941, will be in accordance with the existing procedure. The monthly statements will cease to be sent for the outlay incurred in February 1941 and onwards. In regard to the works now in progress the outlay on which has already been advised on monthly statements, the outlay from 1st February 1941, to date of completion should be taken on the demand registers. For facility of reference the amount of the estimate, the total expenditure incurred on the works and the expenditure incurred to end of January 1941, should be clearly noted in the completion certificates to be sent to the Amildars.

3. In spite of clear instructions issued in past, the recoveries on account of these advances are being credited to wrong heads of accounts, as for instance, to "17 (a) Public Works Deposits" or "30 (b) Loans for Restoration of Tanks" resulting in large differences between the balances as per books of this office and as per accounts maintained in the Revenue Offices. The chellans should be prepared with the care detailing the name of the village and the tank and its Register No. and should be scrutinised and passed by the Taluk Office after noting the recovery in the ledger maintained before it is passed on to the Treasury Branch. The head of account "22 (c) Charges Recoverable from raiyats under Tank Maintenance Rules" should be prominently noted on the chellans.

4. Though a maximum time limit of three months after the completion of works is permissible under para 449 of the Mysore Public Works Department Account Code, for the preparation and forwardal to this office of completion reports, it is essential that no such time limit should be availed of in respect of completion reports for maintenance works in view of the need to start the recoveries from raiyats immediately after the works are actually completed. Works done should therefore be promptly measured and paid for, the final accounts being settled without any delay whatever. The Executive Engineers should arrange to finally close the accounts immediately after payment of final bills. The completion certificates should be simultaneously forwarded to the Amildars for acceptance and return. The completion reports with the completion certificates should be forwarded to this office through the Superintending Engineers not later than a month after payment of final bills.

At the close of each month, an abstract of entries in the individual ledger maintained in the Taluk Office, showing the debits and credits should be prepared in duplicate by the Amildars and sent to the Deputy Commissioners after verification of the credits from the Treasury Accounts. The Deputy Commissioners will after noting the entries in the Advance Registers maintained in their offices, retain one copy of the statement for reference and forward the duplicate copy to this office with their countersignature.

Needful addenda and corrigenda slip will be separately issued to para 19 of Appendix XVI, M. C. A. C., Vol. I.

M. VIRARAJA URS,  
Comptroller.

COMPTROLLER'S OFFICE, BANGALORE.

Notification dated 19th February 1941.

The following Notification dated the 11th October 1940 issued by the Government of India, Finance Department, declaring that all Queen Victoria Rupee and half-rupee coins



shall cease to be legal tender and published in the Gazette of India, Extraordinary, dated 11th October 1940, is republished for general information:—

M. VIBARAJA URS,  
Comptroller.

GOVERNMENT OF INDIA.

Finance Department.

NOTIFICATION.

Simla, the 11th October 1940.

No. D/C-1861-F.—In exercise of the powers conferred by Section 15A of the Indian Coinage Act, 1906 (III of 1906), as amended by the Indian Coinage (Second Amendment) Ordinance, 1940 (Ordinance No. 12 of 1940), the Central Government is pleased—

- (i) to call in with effect from the 1st April 1941, all rupee and half-rupee coins bearing on the obverse the effigy of Her late Majesty Queen Victoria; and
- (ii) to direct that on and from the said date the said coins shall cease to be legal tender save—

(a) at the offices of the Issue Department of the Reserve Bank of India at Bombay and Calcutta till further notice, and

(b) at any Government Treasury or Post Office till the 30th September 1941.

P. R. Rao,  
Additional Secretary to the Government of India.

TUMKUR DISTRICT.

Notification dated 15th February 1941.

The Savings Bank Depositors of the Taluk Treasury at Sira are hereby informed that they may present their Pass Books at the said Treasury for addition of interest for 1939-40, on any working day during office hours.

K. GURU DUTT,  
Deputy Commissioner,  
Treasury Department.

HASSAN DISTRICT.

Notification.

The Savings Bank depositors of Arkalgud Taluk Treasury are requested to present their Pass Books at the above Treasury for addition of interest for 1939-40, on any working day during office hours.

T. RAMIAH,  
Deputy Commissioner,  
Treasury Department.

SHIMOGA DISTRICT.

Notification No. T6.G.L. 1544-40-41, dated 13th February 1941.

The Savings Bank Depositors of the Shikarpur Taluk Treasury, Shikarpur, are requested to present their Pass Books at the Taluk Treasury, Shikarpur, during the working hours of the Treasury for addition of interest accrued for the year 1939-40.

B. SURYANARAYANA RAO,  
For Deputy Commissioner,  
Treasury Department.